

## Chart of Accounts

5/31/2000

Account	Type	Income Tax Line
1000 . Cash Accounts	Bank	<Unassigned>
1005 . Checking - Wells Fargo Bank	Bank	<Unassigned>
1010 . Checking - SVB	Bank	<Unassigned>
1012 . Checking - Bank of America	Bank	<Unassigned>
1015 . Money Market - SVB	Bank	<Unassigned>
1050 . Short Term Investments	Bank	<Unassigned>
1055 . Smith Barney Mutual Funds	Bank	<Unassigned>
1060 . Restricted Cash - CD for Lease	Bank	<Unassigned>
1065 . Restricted Cash - CD for CC	Bank	<Unassigned>
1300 . Prepays & Other Assets	Other Current Asset	<Unassigned>
1310 . Deposits	Other Current Asset	<Unassigned>
1350 . Prepaid Rent	Other Current Asset	<Unassigned>
1360 . Prepaid Insurance	Other Current Asset	<Unassigned>
1400 . Capitalized Fiberbuild	Other Current Asset	<Unassigned>
1700 . Fixed Assets, Net	Fixed Asset	<Unassigned>
1750 . Computer Equipment	Fixed Asset	<Unassigned>
1775 . Equipment	Fixed Asset	<Unassigned>
1780 . Software	Fixed Asset	<Unassigned>
1785 . Furniture & Fixtures	Fixed Asset	<Unassigned>
1790 . Accumulated Depreciation	Fixed Asset	<Unassigned>
1795 . Leasehold Improvements	Fixed Asset	<Unassigned>
1800 . Security Deposits	Other Asset	<Unassigned>
2000 . Accounts Payable	Accounts Payable	<Unassigned>
2050 . Credit Cards	Credit Card	<Unassigned>
2100 . Accrued Expenses	Other Current Liability	<Unassigned>
2110 . Payroll Clearing Account	Other Current Liability	<Unassigned>
2120 . Accrued Salaries	Other Current Liability	<Unassigned>
2125 . Accrued Vacation	Other Current Liability	<Unassigned>
2150 . Other Accrued Expenses	Other Current Liability	<Unassigned>
3000 . Equity	Equity	<Unassigned>
3100 . Common Stock	Equity	<Unassigned>
3150 . Exercised Options	Equity	<Unassigned>
3200 . Series A Preferred Stock	Equity	<Unassigned>
3210 . Series B Preferred Stock	Equity	<Unassigned>
3250 . Series A Financing	Equity	<Unassigned>
3900 . Retained Earnings	Equity	<Unassigned>
Build Cost	Expense	<Unassigned>
Equipment Rental	Expense	<Unassigned>
Web Site Development	Expense	<Unassigned>
5010 . Salaries	Expense	<Unassigned>
5020 . Incentives	Expense	<Unassigned>
5025 . Bonuses	Expense	<Unassigned>
5030 . Benefits & Taxes	Expense	<Unassigned>

EXHIBIT 3

OFFICIAL FILE

ILL. C. G. DOCKET NO. 00-0266

Applicants

Exhibit No. 3

Witness

## Chart of Accounts

5/31/2000

Account	Type	Income Tax Line
5032 . Employee Benefit Insurance	Expense	<Unassigned>
5035 . Payroll Tax Expense	Expense	<Unassigned>
5040 . Workers Compensation Insurance	Expense	<Unassigned>
5045 . Vacation	Expense	<Unassigned>
5050 . Supplies/Materials/Rent	Expense	<Unassigned>
5060 . Consumables	Expense	<Unassigned>
5070 . Training	Expense	<Unassigned>
5080 . Travel & Entertainment	Expense	<Unassigned>
5085 . Travel	Expense	<Unassigned>
5090 . Meals & Entertainment	Expense	<Unassigned>
5095 . Auto Expenses	Expense	<Unassigned>
5100 . Truck/Car Lease	Expense	<Unassigned>
5200 . Telephone/Postage	Expense	<Unassigned>
5205 . Postage & Freight	Expense	<Unassigned>
5210 . Telephone	Expense	<Unassigned>
5300 . Cell Phone Initial	Expense	<Unassigned>
5350 . Cell Phone Monthly	Expense	<Unassigned>
5400 . Internet Expenses	Expense	<Unassigned>
5410 . Recruiting	Expense	<Unassigned>
5420 . Relocation	Expense	<Unassigned>
5450 . Expensed Equipment	Expense	<Unassigned>
5455 . Expensed Equipment <\$1000	Expense	<Unassigned>
5460 . Expensed Software <\$1000	Expense	<Unassigned>
5480 . Hardware Warranty Costs	Expense	<Unassigned>
5490 . Software Warranty Costs	Expense	<Unassigned>
5500 . Inventory	Expense	<Unassigned>
5510 . Storage/Facility Lease	Expense	<Unassigned>
5520 . City Business Licenses	Expense	<Unassigned>
5530 . Contract Engineering	Expense	<Unassigned>
5550 . Office Rent	Expense	<Unassigned>
5555 . Utilities	Expense	<Unassigned>
5560 . Office Supplies	Expense	<Unassigned>
5570 . Office Expenses	Expense	<Unassigned>
5575 . Dues & Subscriptions	Expense	<Unassigned>
5580 . Books & Reference Materials	Expense	<Unassigned>
5585 . Licenses & Fees	Expense	<Unassigned>
5590 . Bank Charges	Expense	<Unassigned>
5595 . Printing & Reproduction	Expense	<Unassigned>
5600 . Insurance	Expense	<Unassigned>
5610 . Moving Costs	Expense	<Unassigned>
5620 . Repairs & Maintenance	Expense	<Unassigned>
5625 . Conferences	Expense	<Unassigned>
5630 . Legal Fees	Expense	<Unassigned>

## Chart of Accounts

5/31/2000

Account	Type	Income Tax Line
5700 . Consultants	Expense	<Unassigned>
5710 . Consulting	Expense	<Unassigned>
5720 . Accounting	Expense	<Unassigned>
5725 . Payroll Preparation Fees	Expense	<Unassigned>
5800 . Trade Shows	Expense	<Unassigned>
5890 . Marketing Collateral	Expense	<Unassigned>
5900 . Advertising/Branding	Expense	<Unassigned>
5950 . Research Data	Expense	<Unassigned>
5960 . PR/Co Marketing	Expense	<Unassigned>
6000 . Bad Debts	Expense	<Unassigned>
6999 . Uncategorized Expenses	Expense	<Unassigned>
9000 . Other Income & Expense	Other Expense	<Unassigned>
9010 . Interest Income	Other Expense	<Unassigned>
9050 . Other Income	Other Expense	<Unassigned>
9100 . Interest Expense	Other Expense	<Unassigned>
9150 . Other Expense	Other Expense	<Unassigned>
9500 . Depreciation	Other Expense	<Unassigned>
2 . Purchase Orders	Non-Posting	<Unassigned>